NEW YORK STATE

CONSOLIDATED FISCAL REPORT

For the Period: January 1, 2008 to December 31, 2008

SCHEDULE CFR-ii
INDEPENDENT ACCOUNTANT'S REPORT
VOLUNTARY AGENCY or
COUNTY GOVERNMENT

Page____

AGENCY NAME: _____ **AGENCY CODE:** _____ **SCHOOL CODE (SED ONLY):** __ __ __ __ __ __ __ __ __ __ __ __

We have audited the accompanying balance sheet of the Agency/County as of December 31, 2008 and the accompanying related statements of operations, changes in net assets or equity, and cash flows for the year then ended. These financial statements are the responsibility of the Agency's/County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the financial position of the Agency/County as of June 30, 2008 and the results of its operations, changes in net assets or equity and its cash flows, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The information included on Schedules (as applicable) CFR-1, lines 13, 16, 17, 20, 41, 48, 63-67, 69-107; CFR-2; CFR-3; CFR-4; CFR-4A; CFR-5; DMH-1; OMRDD-3; OMRDD-4; OMH-1; and SED-1, which is the responsibility the Agency's/County's management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such accompanying information reported on the CFR with Document Control Number _____ has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are stated fairly in all material respects when considered in relation to the basic financial statements taken as a whole.

The other information included in this Consolidated Fiscal Report identified by Document Control Number _____, not detailed in the preceding paragraph, was not audited by us and, accordingly, we express no opinion thereon.

We have examined the above detailed schedules' conformity with the applicable instructions relating to the preparation of those schedules contained within the Consolidated Fiscal Reporting and Claiming Manual for the year ended December 31, 2008. The Agency's/County's management is responsible for the schedules' conformity with those instructions. Our responsibility is to express an opinion on the schedules' conformity with those instructions based upon our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the above referenced CFR schedules' conformity with the applicable instructions and performing such other procedures as we considered necessary in the circumstances including following the procedures contained in Appendix AA of the Consolidated Fiscal Report and Claiming Manual. We believe our examination provides a reasonable basis for our opinion.

In our opinion, the schedules detailed above are, in all material respects, in conformity with the applicable instructions relating to the preparation of the Consolidated Fiscal Report as furnished by the New York State Office of Mental Retardation and Developmental Disabilities, New York State Office of Mental Health, New York State Office of Alcoholism and Substance Abuse, and New York State Education Department for the year ended December 31, 2008.

This report is intended solely for the information and use of management of the Agency/County, the New York State governmental funding agencies, and any funding Counties that are required to receive a copy of this report and is not intended to be and should not be used by anyone other than these specified parties.

The undersigned hereby certifies this opinion and that we have disclosed any and all material facts known to us, disclosure of which is necessary to make this opinion, the basic financial statements and the above referenced CFR schedules not misleading. The undersigned hereby further certifies that we will disclose any material fact discovered by us subsequent to this certification, which existed at the time of this certification and was not disclosed in the basic financial statements or the above referenced CFR schedules, the disclosure of which is necessary to make the basic financial statements or the CFR schedules not misleading and will disclose any material misstatement in said financial statements or the above referenced CFR schedules.

During the period of this professional engagement, at the time of expressing this opinion and during the period covered by the financial statements, we did not have nor were committed to acquire, any direct financial interest or material indirect financial interest in the ownership or operation of the facility and we were not connected in any way with the ownership, financing or operation of the facility as a director, officer or employee, or in any capacity other than as an independent certified public accountant or independent public accountant.

Date CFR-ii Signed

Signature of Independent Accountant, Firm, or Sole Practitioner

CPA Firm Registration Number

*Date of Report (Enter the date of the audit report on the financial statements.)

Firm Name

Firm Address

Telephone Number

Firm Contact Person

* The Auditor has not performed any audit procedures since the date of the Auditor's Report on the financial statements.